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Apportionment of the Basic School Support Fund for the Fiscal Year Ending June 30, 1987

Oregon Department
of Education
700 Pringle Parkway SE
Salem, Oregon 97310-0290

APPORTIONMENT OF THE BASIC SCHOOL SUPPORT FUND

FOR THE FISCAL YEAR ENDING JUNE 30, 1987

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Verne A. Duncan
State Superintendent of Public Instruction

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APPORTIONMENT OF THE BASIC SCHOOL SUPPORT FUND
FOR THE FISCAL YEAR ENDING JUNE 30, 1987

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THE BASIC SCHOOL SUPPORT FUND APPORTIONMENT
For the Fiscal Year Ending June 30, 1987

INTRODUCTION

Oregon's Basic School Support Fund is the product of an initiative petition approved by the voters in November 1946. The first distribution was made in the 1947-48 school year. Legislatures subsequent to that time have made a variety of changes in the way the Fund is appropriated and distributed. The latest change, made by the 1981 Legislature, calls for the amount required for transportation to remain a prior claim against the appropriation; the remainder is then split, with 70 percent distributed as basic grant, growth and decline, and 30 percent as equalization. The same Legislature also extended the payments schedule. Approximately 16 2/3 percent is distributed on August 15, followed by 7 payments of 8 1/3 percent the 15th of each month, October through April, with the remainder paid on May 15.

The 1985 Legislature appropriated $482 million to the Fund for the 1986-87 fiscal year. Of this amount, $573,300 was set aside to help fund special education hospital and Christie list programs. As required by law, each school district was notified of its estimated apportionment from the appropriation by the first Monday in March 1986. That estimate was available to local school districts in the preparation of their budgets for the 1986-87 school year.

The appropriation for 1986-87 covered approximately 29.5% of estimated current expenditures.

Specific information concerning the 1986-87 apportionment follows:

A. Source of Data

Student, financial, and assessed value data used in the computation was for the 1985-86 school year, except that student data used in computing the growth and decline apportionment were derived from the quarter ending December 31 of the 1986-87 school year. Student membership data was drawn from a variety of state-supplied forms on which information is reported by local districts and ESDs; financial data came from local district audits; assessed value information from the county assessor's tax rolls and various schedules filed by the assessors with the Oregon Department of Revenue.

B. The computed amount available for distribution was divided into three apportionment accounts: Transportation, Basic Education Program (which includes Basic Grants and Equalization), and Growth and Decline.

1. Total available for distribution (includes balances and reversions)	$481,429,858.57
2. Less amount set aside for Transportation	39,130,119.00
3. Available for other apportionment accounts	442,299,739.57
a. Available for Basic Grants, Growth and Decline (70% of line 3)	309,609,817.70
b. Available for Equalization (30% of line 3)	132,689,921.87

C. The Transportation Apportionment

Local school districts providing pupil transportation services in accordance with regulations and standards established by the State Board of Education were reimbursed a portion of the approvable expenses incurred for home to school transportation of pupils, or for room and board in lieu of transportation. Approvable expenses were determined pursuant to

OAR 581-23-040. Sixty percent of the approved cost of pupil transportation, or room and board in lieu of transportation, two years prior to the year of apportionment was set aside in the transportation account. A percentage was computed of the amount available in relation to the total approved cost statewide for pupil transportation in the year prior to the apportionment year. That percentage was then applied to each district's approved transportation cost of the prior year to determine the district's transportation entitlement. The approved cost of transportation in 1984-85 was $65,216,865, of which 60 percent or $39,130,119 was made available for transportation aid in the 1986-87 apportionment. This amount divided by the approved cost of transportation in 1985-86 ($67,363,361) produced a percentage of 58.0881. That percentage, when applied to the approved cost for each district in 1985-86, resulted in a distribution of $39,130,095.

D. The Basic Education Apportionment

This apportionment consisted of a Basic Grant received by all districts and Equalization apportioned in varying amounts to districts which qualified. Equalization funds were distributed according to the following formula:

Dollar Amount of Approved Program	-	State-Supplied Basic Grant	-	District Receipts from Federal Forest Fees and Common School Fund	-	Dist. Equ. Rate X Dist. Adj. Assessed Value	= Equalization

The components of the formula interacted to determine how much each district actually received. The six components were:

1. Approved Program
2. Resident Average Daily Membership
3. Basic Grant
4. Nonproperty Tax Receipts
5. Adjusted Assessed Value
6. District Equalization Rate

A brief description of each component follows:

1. Approved Program consisted of approved expenditures as provided under OAR 581-23-041 for the regular school year, grades K-12. Included were expenditures for administration, instruction, health, attendance, operation and maintenance, and fixed charges. Excluded were expenditures for transportation, food service, cocurricular activities, community services, capital outlay, debt service, and expenses for nonresident students.

   For the 1986-87 apportionment, the approved program of most districts was the lesser of the district's audited approved net operating expenditures for 1985-86 or the district's Resident Average Daily Membership multiplied by $2,758.13. If a district was approved for Small School Correction (SSC), the district's approved program was the lesser of the Small School Correction or the district's audited approved net operating expenditures.

2. Resident Average Daily Membership (RADM), the student measure used in apportioning the BSSF, was computed by dividing total days' membership of resident students by the number of days taught. Kindergarten RADM, as computed, was cut in half. The RADM of students participating in part-time programs was computed in different ways, depending upon the nature of the program and the amount of time students participated in the program.

3. Basic Grant Each district's basic grant was equal to 25.69249 percent of the district's approved program.

4. Nonproperty Tax Receipts Each district's receipts from Federal Forest Fees and the Common School Fund were components of the equalization formula. These receipts affect directly the amount of equalization money a district receives: for each additional dollar of Federal Forest Fees and Common School Fund, the district will lose one dollar of equalization money; and conversely, any drop in these Nonproperty Tax receipts will translate into an equal gain in the equalization grant.

5. Adjusted Assessed Value (AV) Each district's adjusted Assessed Value was computed as follows:

Computed Value of Western Oregon Severance Tax Offset	+	District Assessed Value from Assessor's Roll	x	Percentage Reflecting District Type

The computed Assessed Value of the district's Western Oregon Severance Tax Offset was derived through the computation below:

$$\frac{\text{District Severance Tax Offset, 1985-86}}{\text{5 Year Average Local Extended Levy Rate}} = \text{Computed Capitalized Value of WOST}$$

The percentages used to adjust the Assessed Value of districts to reflect "type" of district were as follows:

Type of District	Percentage Used
Unified - Grades K-12	100
Elementary - Grades K-6	50
Elementary - Grades K-8	67
Union High - Grades 7-12	50
Union High - Grades 9-12	33

6. District Equalization Rate For each apportionment, the State Superintendent of Public Instruction must compute the highest uniform millage rate per $100 of approved program expenditures that will distribute the equalization dollars available. For the 1986-87 apportionment, the uniform millage rate was .000344002. Each district's approved program per RADM was divided by 100 and the result multiplied by the uniform rate to compute the district's equalization rate used in the formula. For example:

$$\frac{\text{District Approved Program/RADM}}{100} \times \text{Uniform Rate} = \text{District Equalization Rate}$$

District 1 $\quad \frac{2,758.13}{100} \times .000344002 = .009488022$

District 2 $\quad \frac{1,788.22}{100} \times .000344002 = .006151512$

If the approved program per RADM for a district approved for Small School Correction was above the $2,758.13 program limit, the program limit was used in the equalization rate computation.

To illustrate the computation of Basic Grants and Equalization in the 1986-87 Apportionment, four districts are presented below as examples. The figures shown for each are dollar amounts per RADM.

	Approved Program/RADM	less	Basic Grant	less	Fed. For. Fees + Com. Sch. Fund	less	Dist. Eq. Rate x Adjusted AV	=	Equalization
Dist. 1	$2,758.13	-	$708.63	-	$ 40.00	-	.009488022 x 50,000	=	$1,535.10
Dist. 2	$2,758.13	-	$708.63	-	$220.00	-	.009488022 x 200,000	=	no. Equal. ($ 68.10)
Dist. 3	$1,788.22	-	$459.44	-	$ 50.00	-	.006151512 x 60,000	=	$ 909.69
Dist. 4 (SSC)	$2,900.00	-	$745.08	-	$160.00	-	.009488022 x 100,000	=	$1,046.12

E. Growth and Decline Apportionment

1. Apportionment for Growth Growth in RADM was the positive remainder after subtracting the RADM for the year ended June 30, 1986, from the RADM for the quarter ended December 31, 1986. The growth RADM multiplied by the 1986-87 Basic Grant per RADM (for the year ended June 30, 1986) constituted the apportionment for growth. For a district spending at the limit of $2,758.13 per ADM, the Growth allocation for 1986-87 is $708.63 per ADM (2,758.13 x 25.69249 percent).

2. Apportionment for Decline Decline in RADM was 75 percent of the negative remainder after subtracting the RADM for the year ended June 30, 1986, from the RADM for the quarter ended December 31, 1986. The decline RADM multiplied by the 1986-87 Basic Grant per RADM (for the year ended June 30, 1986) constituted the apportionment for decline.

F. Total apportionment was the sum of the apportionments for Transportation, Basic Grant, Equalization, and Growth or Decline.

Table I provides data by school district, regarding the 1986-87 apportionment of the Basic School Support Fund.

Column 1 A local district is shown by district number in the ESD or county in which that district is located.

Column 2 The RADM of the district for the year ending June 30, 1986.

Column 3 The district's approved program for purposes of computing Basic Grant and Equalization.

Column 4 District federal forest fees and Common School Fund receipts for 1985-86.

Column 5 The district's adjusted assessed value for 1985-86.

Column 6 The amount computed as Basic Grant. The figure represents 25.69249 percent of the dollar amount shown in Column 3.

Column 7	The amount computed as Equalization according to formula.
Column 8	The amount computed as Transportation reimbursement. The dollar amount shown equals 58.0881 percent of the district's approved transportation expenditures for the 1985-86 school year.
Column 9	The computed allocation for purposes of Growth or Decline. Decline allocations are followed by an asterisk (*).
Column 10	The total computed apportionment. Column 6 plus column 7 plus column 8 plus column 9 plus adjustment items from column 11.
Column 11	Forfeitures ordered by the Teacher Standards and Practices Commission under the provisions of ORS 342.173 and adjustments from prior years. Adjustments are followed by an asterisk (*).
Columns 12, 13 & 14	ORS 327.094 provides that a district may not be paid more in the apportionment year than the Estimate given the district for budgetary purposes. If the district is entitled to more than the Estimate, the excess is carried over and paid in nine payments together with the regular payments for the following fiscal year (Column 13). A negative amount in Column 13 indicates an overpayment. The figure in Column 12 represents Column 10 less Column 13 plus Column 14. Column 12, therefore, represents the total dollars paid the district from the Basic School Support Fund in the 1986-87 school year, even though those dollars may have derived from two Basic School Support Fund apportionment years. The amount paid the district from the 1986-87 apportionment in the 1987 fiscal year can be computed by subtracting Column 14 from Column 12.

TABLE 1

Total Apportionment and Distribution
1986-87
by District

County & District	6-30-86 Resident ADM	Approved Program $	Fed.Forest Fees & Common School Fund Receipts $	Adjusted Assessed Value	BASIC GRANT $	EQUALIZATION $	TRANSPORT. $	Growth or Decline* $	TOTAL APPORTIONMENT $	Adjustments* Forfeitures (ORS 342.173) $	Distributed in 1986-87 $	To Be Distrib. in 1987-88 (ORS 327.094) $	Prior Year's Payments Made in July 1986 $	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
BAKER														BAKER
5J	2,103.4	5,830,894	266,680	363,387,246	1,475,691	580,929	164,926	29,087 *	2,256,433	(1,000)	2,255,433	0	0	5J
16J	151.3	479,239	17,427	30,087,795	122,097	58,218	28,136	9,684 *	207,138	(988)	206,638	0	0	16J
30J	60.4	327,739	10,847	17,783,906	84,203	63,934	61,105	105	209,348		220,993	0	11,987	30J
61	253.0	976,249	48,213	96,784,915	230,825	0	91,729	9,313 *	350,867		350,867	0	0	61
Total	2,688.1	7,610,994	343,177	508,243,463	1,932,812	798,181	342,896	47,989	3,023,792	(1,988)	3,033,879	0	11,987	Total
BENTON														BENTON
7J	190.6	585,351	8,493	39,633,477	186,443	30,612	33,797	14,208	249,099		242,319	19,220	12,480	7J
17J	1,285.3	3,545,024	93,468	287,709,308	910,905	610,039	155,375	21,968	1,698,186		1,698,186	0	0	17J
23	68.8	169,024	2,796	11,074,771	43,426	29,206	6,261	1,262 *	80,154		80,154	0	0	23
24	36.7	80,175	1,523	6,127,896	21,370	12,507	5,800	1,297 *	41,078		41,078	0	0	24
25J	180.8	498,670	7,486	21,678,109	128,121	187,381	14,579	567 *	300,647		289,320	11,327	0	25J
26	81.0	223,409	4,482	10,566,280	97,399	61,274	9,769	5,173	173,615		133,919	15,842	14,146	26
509J	6,543.7	18,048,375	280,758	1,438,894,799	4,637,077	0	564,529	25,723	5,227,329	(3,000)	5,277,931	0	83,902	509J
UH1J	148.7	410,134	7,454	24,903,567	105,374	61,021	23,025	7,927	197,347		185,253	12,103	0	UH1J
Total	8,938.6	23,963,362	366,420	1,760,584,142	6,054,014	982,041	813,137	78,238	7,927,427	(3,000)	7,948,061	96,493	80,127	Total
CLACKAMAS														CLACKAMAS
3J	3,806.9	10,498,822	209,609	889,788,254	2,697,499	0	478,972	93,185	3,269,168		3,269,656	174,111	174,602	3J
7J	5,403.1	14,902,852	292,546	1,350,315,697	3,828,811	0	356,957	31,888	4,217,656		4,217,656	0	0	7J
12	11,183.9	30,845,347	615,849	2,372,239,298	7,924,989	0	1,326,430	28,999 *	9,280,421		9,106,298	116,294	22,898	12
13	309.7	936,937	17,779	193,912,918	240,722	0	49,764	21,471	307,960		297,769	10,191	0	13
28	80.2	221,202	5,209	16,526,564	58,832	2,356	6,945	948	69,968		66,556	9,412	0	28
26	749.9	2,068,322	38,715	93,277,420	531,403	613,185	101,842	6,278 *	1,252,908		1,260,692	14,759	22,642	26
29	422.0	1,163,721	23,582	36,121,186	299,043	498,387	109,792	8,008 *	915,430		884,237	31,241	40	29
32	208.4	574,794	14,736	27,648,447	147,679	150,079	34,915	4,394	337,066		341,863	0	4,797	32
38	1,027.0	2,832,600	56,464	154,298,169	727,765	584,286	120,952	2,693	1,435,395		1,436,399	0	0	38
44	428.5	1,181,859	23,289	72,743,935	302,649	164,725	44,210	1,842	514,426		514,426	0	0	44
45	106.0	292,362	5,588	14,978,982	75,115	73,363	10,888	2,238 *	161,672		159,390	7,293	4,971	45
46	1,448.2	4,049,486	80,541	282,901,123	1,040,414	1,003,401	127,644	4,940	2,186,440		2,168,538	36,674	18,771	46
53	949.0	2,596,819	47,189	187,428,328	615,881	714,542	155,240	12,330 *	1,497,914	(2,500)	1,438,322	90,293	30,161	53
62	6,252.4	17,244,932	381,287	885,347,289	4,430,852	4,062,879	434,262	62,958 *	8,990,649	(3,000)	8,987,649	0	0	62
67J	236.7	643,544	12,390	24,601,651	165,342	228,717	33,888	15,647	480,519		424,984	22,772	7,241	67J
80	94.9	260,643	4,947	9,673,212	66,966	96,951	1,436	280	165,634		164,509	14,944	15,827	80
84	269.7	743,868	15,330	27,691,706	191,118	177,902	24,979	1,417	395,016		412,297	3,113	20,394	84
86	1,801.4	4,968,493	98,368	301,661,219	1,276,930	731,429	249,506	29,128 *	2,286,989		2,286,989	0	0	86
87	24.0	66,195	973	11,923,049	17,007	0	7,101	2,622	26,730		24,977	3,043	890	87
91	408.3	1,061,791	22,064	36,939,400	272,801	436,508	41,380	9,955 *	760,644		760,644	0	0	91
92	102.6	282,984	5,779	20,217,921	72,706	12,679	16,617	3,614 *	105,612		95,988	9,624	0	92
107	181.9	500,601	9,748	20,751,867	128,617	165,342	20,063	12,614	326,635		337,069	8,641	19,096	107
108	2,143.9	5,925,670	129,681	334,099,897	1,522,492	1,103,970	290,194	4,120	2,920,676		2,920,676	0	0	108
115	1,828.2	5,042,413	101,307	279,292,330	1,299,522	1,373,174	160,042	19,165	2,845,902		2,845,902	0	0	115
116	700.6	1,932,346	36,808	108,160,882	496,660	272,840	130,736	11,125 *	1,011,189		1,011,189	0	0	116
UH1	1,322.1	3,646,524	68,567	187,329,294	926,883	863,689	167,865	6,732 *	1,975,170		2,077,101	0	101,931	UH1
UH2	1,149.1	3,169,367	62,224	220,355,206	814,289	202,119	147,363	15,448 *	1,179,419		1,184,781	25,819	31,181	UH2
UH4	886.3	2,444,531	55,979	149,944,229	628,061	343,008	94,306	12,401	1,077,976	(2,500)	1,059,300	16,176	0	UH4
Total	43,492.9	119,899,032	2,392,435	8,883,448,989	30,905,047	13,984,827	4,792,272	426,958	49,968,701	(8,988)	49,843,760	992,361	479,421	Total
CLATSOP														CLATSOP
1	1,422.9	3,952,124	40,892	264,365,838	1,015,399	387,524	107,938	49,140	1,556,001	(500)	1,542,079	89,640	47,018	1
5	440.0	1,268,740	7,646	98,610,786	325,971	0	65,809	71 *	391,850		431,471	0	39,621	5
8	121.5	426,648	4,040	55,769,102	109,617	0	39,914	15,698 *	161,229		161,229	0	0	8
10	1,960.0	4,324,748	49,295	642,361,304	1,111,135	0	188,972	2,693 *	1,302,488		1,342,973	0	39,673	10
11	96.1	271,607	2,990	65,196,913	69,783	0	23,830	73 *	93,686		89,815	3,871	0	11
30	729.9	2,002,127	23,020	127,270,032	514,296	257,170	80,956	30,793	883,177		920,531	0	37,355	30
Total	4,404.4	12,245,994	127,883	1,254,973,975	3,146,301	644,694	502,919	94,429	4,388,343	(500)	4,487,999	93,510	163,666	Total
COLUMBIA														COLUMBIA
1J	1,881.8	4,969,999	30,389	244,962,633	1,276,814	1,310,185	200,498	38,266	2,825,762	(500)	2,871,930	39,496	85,764	1J
9J	1,639.3	4,510,370	94,106	511,336,039	1,138,926	0	294,518	24,389 *	1,477,934		1,488,417	8,694	16,177	9J
13J	1,479.1	4,068,518	23,265	447,788,253	1,045,303	0	292,359	13,464 *	1,341,126		1,341,126	0	0	13J
47J	632.9	1,744,517	20,468	208,716,173	448,210	0	99,220	1,921 *	547,951		547,951	0	0	47J
502	2,379.6	6,552,214	76,900	431,372,534	1,660,427	509,254	169,346	22,818 *	2,360,845		2,341,403	82,194	12,752	502
Total	7,920.3	21,845,217	233,128	1,844,175,632	5,612,980	1,819,439	1,041,940	100,899	8,973,619	(500)	8,987,428	130,384	114,693	Total
COOS														COOS
0	1,313.3	3,622,292	93,625	175,930,880	930,647	972,540	116,712	2,338	2,022,237		1,991,791	30,445	0	0
9	4,191.3	11,449,825	162,049	672,771,824	2,941,748	1,773,001	931,480	33,093	5,679,322		5,632,184	0	382,844	9
13	2,881.6	7,865,084	115,798	393,922,941	2,020,736	1,991,003	380,212	7,066 *	4,349,017		4,336,209	33,608	0	13
31	179.6	474,329	5,644	29,413,752	121,867	105,892	1,112	2,881 *	231,752		237,066	0	9,314	31
41	1,026.6	2,830,345	41,504	172,443,200	727,340	425,936	181,222	5,031 *	1,339,549	(1,000)	1,297,244	0	98,694	41
94	773.3	2,132,862	30,904	163,866,761	547,905	2,048	95,150	2,764 *	647,980		647,980	0	0	94
Total	10,255.5	28,375,297	409,317	1,623,649,398	7,290,320	5,270,429	1,279,998	53,972	13,890,627	(1,000)	14,242,426	64,053	416,893	Total
CROOK CU	2,283.0	6,320,660	608,719	356,449,490	1,675,322	854,626	284,219	6,978	2,821,144		2,827,430	0	6,286	CROOK CU
CURRY														CURRY
2J	411.5	1,134,971	141,701	121,731,809	291,602	0	106,993	7,724	406,279		424,184	3,780	21,695	2J
3	419.0	1,144,624	134,698	109,034,779	294,082	0	39,904	2,197	336,184		339,210	0	3,027	3
4	7.6	44,670	2,563	8,870,197	11,477	0	1,904	7,951	20,932		15,037	5,894	0	4
12	81.6	178,279	18,469	21,094,123	45,804	0	9,162	2,305	57,271		63,998	0	6,624	12
16	26.2	88,536	10,128	19,542,686	22,747	0	9,928	97	32,762		34,090	0	1,328	16
17	1,296.0	3,255,257	460,683	334,489,679	834,257	0	71,479	54,429	960,365	(500)	961,770	0	0	17
23	34.6	150,994	21,232	26,998,515	36,691	0	19,972	2,693 *	97,356		97,633	0	277	23
UH1	263.7	727,319	100,095	73,820,897	184,966	0	30,065	779 *	217,711		219,908	0	2,197	UH1
Total	2,926.2	6,734,249	909,569	710,342,678	1,727,627	0	289,366	77,771	2,890,764	(500)	2,115,727	9,674	35,138	Total

County & District (1)	6-30-86 Resident ADM (2)	Approved Program # (3)	Fed.Forest Fees & Common School Fund Receipts (4)	Adjusted Assessed Value (5)	BASIC GRANT # (6)	EQUALIZATION # (7)	TRANSPORT. # (8)	Growth or Decline* # (9)	TOTAL APPORTIONMENT # (10)	Adjustments* Forfeitures (ORS 342.173) (11)	Distributed in 1986-87 # (12)	To Be Distrib. in 1987-88 (ORS 327.094) (13)	Prior Year's Payments Made in July 1986 (14)	
DESCHUTES														DESCHUTES
1	7,348.6	28,268,394	1,884,544	1,675,807,634	5,267,435	0	661,604	136,128	6,065,167		5,964,509	28,678	0	1
2J	3,342.6	9,219,098	676,727	490,895,278	2,366,603	1,676,044	378,491	109,379	4,531,118	(2,000)	4,491,971	37,148	0	2J
6	686.9	1,811,816	92,761	285,626,391	465,501	0	130,008	992 *	596,501		596,501	0	0	6
15	7.9	81,056	882	4,284,433	13,118	0	404	526 *	14,046		14,046	0	0	15
Total	11,385.9	31,390,318	1,654,114	2,462,813,736	8,084,677	1,676,044	1,168,907	247,624	11,146,832	(2,000)	11,069,026	79,826	0	Total
DOUGLAS														DOUGLAS
1	988.8	1,932,969	97,974	191,345,688	992,838	0	81,878	7,157 *	482,890		467,819	15,871	0	1
4	5,922.2	16,334,197	1,052,448	1,838,828,627	4,198,662	1,257,199	904,788	58,949	6,019,194		5,972,893	42,341	0	4
12	722.9	2,334,821	167,578	265,339,249	654,397	0	187,868	12,091 *	854,356	(1,000)	853,356	0	0	12
18	226.0	684,740	44,681	93,328,364	179,927	0	37,320	6,174	241,420		256,473	10,024	25,076	18
19	2,198.2	5,770,137	372,864	233,195,198	1,482,492	1,719,229	217,690	28,761	3,448,171	(3,000)	3,396,519	106,463	257,810	19
21J	163.0	526,893	27,778	46,980,329	138,349	0	17,993	8,924	162,226		192,940	9,286	0	21J
22	542.2	1,498,458	100,602	81,638,272	384,228	235,899	81,311	2,903	704,296		704,296	0	0	22
32	431.8	1,190,133	82,844	64,387,790	305,778	198,682	68,988	8,220 *	573,988	(500)	530,701	42,359	62,976	32
34	215.3	593,828	40,488	88,964,410	182,569	0	36,981	4,181 *	193,738		193,738	0	0	34
48	108.2	298,430	19,267	33,960,840	76,674	0	21,979	8,149	106,802		100,623	8,671	2,492	48
70	327.4	1,404,638	91,335	164,250,630	373,733	0	90,353	19,165 *	429,291		426,956	12,695	0	70
77	504.8	1,392,304	91,033	94,834,492	287,718	43,762	99,986	24,873	486,338		486,338	0	0	77
105	1,242.9	3,428,838	224,338	218,869,965	881,468	0	124,299	21,684 *	1,027,451		1,027,451	0	0	105
116	1,778.7	4,905,864	320,364	280,678,196	1,360,444	472,235	182,492	1,630 *	1,916,761	(3,000)	1,897,975	96,519	80,732	116
128	29.9	90,017	4,688	12,201,688	24,649	0	5,723	1,072 *	29,479		34,443	0	4,964	128
130	1,287.9	3,469,492	219,212	163,131,117	891,389	811,860	70,885	5,031 *	1,796,365		1,805,888	0	19,522	130
Total	16,536.7	48,730,648	2,907,420	3,107,818,970	11,749,342	4,729,944	1,778,457	214,964	18,470,309	(7,500)	18,572,199	344,229	453,579	Total
GILLIAM														GILLIAM
3	116.2	418,293	3,855	41,818,683	185,291	0	17,597	2,449	125,397		125,397	0	0	3
11	84.9	88,536	704	13,987,330	22,747	0	13,629	2,283 *	38,659		37,399	2,410	1,158	11
25J	161.7	507,772	4,886	49,168,958	130,459	0	63,035	21,784	215,277		184,051	31,227	0	25J
Total	364.8	1,006,911	9,445	104,984,868	258,998	0	94,220	26,516	379,333	0	346,846	33,649	1,158	Total
GRANT														GRANT
3	767.9	2,186,472	811,584	117,118,824	561,789	0	73,233	4,178	639,167	(500)	661,287	0	22,620	3
4	268.2	731,456	276,478	38,169,865	187,929	0	16,443	1,630 *	200,002		202,788	2,800	9,991	4
6	213.8	589,688	242,816	39,019,282	151,586	14,989	15,452	3,756 *	185,623		248,537	43,697	106,611	6
8	104.5	280,381	114,972	13,943,833	97,729	35,378	24,237	5,798 *	163,243		152,149	11,994	0	8
16J	78.8	321,150	89,766	11,184,787	82,911	42,662	11,951	3,665 *	140,739		140,739	0	0	16J
17	111.0	409,376	119,773	19,287,830	104,191	0	29,753	4,222 *	138,127		137,873	254	0	17
Total	1,548.3	4,614,924	1,653,386	218,624,376	1,186,986	92,949	169,119	23,246	1,466,900	(500)	1,543,372	97,850	134,822	Total
HARNEY														HARNEY
1	816.1	1,423,471	173,417	63,686,839	365,728	200,124	38,335	2,126	706,309	(1,000)	709,171	1,928	4,390	1
4	65.4	188,312	21,902	11,968,924	47,811	6,432	13,302	1,892	69,439		78,129	3	9,690	4
8	18.6	44,231	3,879	3,396,961	11,364	14,694	3,721	910 *	30,689		29,779	2,266	806	8
7	9.7	41,350	2,381	2,578,882	10,624	3,907	985	184 *	15,702		15,702	0	0	7
10	10.4	45,874	2,763	7,834,197	11,786	0	1,479	4,086	17,349		15,329	4,560	2,543	10
13	21.9	54,641	6,766	4,868,391	14,998	0	2,863	1,263	18,623		18,623	0	0	13
16	8.0	29,122	2,381	4,113,923	7,482	0	1,184	1,197	9,863		10,917	(1,054)	0	16
18	4.3	11,868 *	1,271	3,836,437	3,047	0	2,784	162 *	5,943		5,943	0	0	18
28	3.3	20,202	828	1,880,628	2,772	11,686	478	1,413 *	21,347		20,424	0	4,077	28
29	8.0	53,522	2,509	2,174,982	13,754	16,633	1,048	8,624 *	29,059		32,620	7,229	0	29
30	267.1	736,697	88,011	30,646,880	189,276	168,632	9,849	13,181	380,937		369,484	11,453	0	30
32	9.3	31,818	1,996	2,891,189	7,969	1,651	881	792 *	11,293	(4,760)*	6,098	(4,386)	(4,760)	32
33	19.7	98,742	6,352	2,414,287	15,092	14,391	9,283	613	29,379		29,379	0	0	33
UNIJ	63.7	226,167	23,867	20,943,979	90,108	0	118,966	2,284	190,258		189,258	0	0	UNIJ
UM2	237.7	973,421	194,020	91,598,530	279,993	96,972	24,078	28,361	409,273	(2,000)	349,973	59,810	2,911	UM2
Total	1,349	3,988,788	443,136	210,988,517	1,083,674	614,678	299,384	73,623	1,981,119	(7,760)	1,880,162	77,480	19,297	Total
HOOD RIVER	2,781.9	7,748,139	699,788	677,827,913	1,998,698	766,987	349,167	18,376	3,117,191		2,780,132	337,059	0	HOOD RIVER 1
JACKSON														JACKSON
4	2,168.9	5,972,721	163,481	381,274,772	1,534,943	657,243	88,399	39,124	2,318,209		2,206,553	119,113	7,356	4
5	2,848.4	7,958,257	228,713	544,996,138	2,018,468	240,001	172,616	11,981	2,443,638	(1,000)	2,408,716	32,919	0	5
6	3,923.6	10,821,779	318,228	912,301,167	2,780,199	2,878,468	728,268	90,384	6,027,319		6,040,179	8,272	29,072	6
9	3,211.9	8,988,638	388,718	433,263,618	2,276,936	2,216,249	327,173	42,276	4,861,854		4,821,980	114,780	74,409	9
38	1,186.9	3,272,921	94,352	226,227,234	840,792	190,928	106,699	21,026	1,160,245	(2,300)	1,131,171	28,774	0	38
40	287.8	979,933	19,198	33,790,178	148,687	88,454	39,831	3,736	279,728		276,289	2,439	0	40
99	289.8	667,892	17,888	33,138,391	134,183	128,232	16,956	1,191	294,596		306,192	7,420	19,897	99
91	267.7	723,354	19,523	48,340,648	185,391	98,989	32,903	5,994 *	282,676	(500)	267,003	15,174	0	91
94	22.2	97,086	1,620	14,639,533	24,944	0	5,628	16,854	47,426		36,043	11,384	0	94
549	8,843.3	24,799,971	726,263	1,798,999,207	6,264,648	712,432	169,092	91,376	7,199,548		7,199,548	0	0	549
Total	22,860.9	63,171,382	1,830,093	4,007,661,296	16,230,301	7,194,987	1,288,196	243,431	24,913,476	(3,800)	24,701,291	338,319	129,898	Total
JEFFERSON										0				JEFFERSON
4	246.3	679,879	33,738	64,225,840	176,678	0	12,568	10,559	197,805		218,630	0	20,826	4
8	16.6	73,279	887	9,917,870	10,827	1,211	6,710	967 *	29,315		29,315	0	0	8
41	21.9	87,984	2,658	17,539,700	22,885	0	8,879	1,138	31,902		29,673	2,187	0	41
509J	2,139.3	5,900,468	298,803	296,054,730	1,515,977	1,316,714	260,536	6,236 *	3,104,462		2,973,414	131,048	0	509J
Total	2,424.3	6,741,610	296,086	383,338,140	1,732,887	1,317,925	294,893	18,497	3,363,362	0	3,251,032	133,199	20,826	Total

County & District	6-30-86 Resident ADA	Approved Programs	Fed.Forest Fees & Common School Fund Receipts	Adjusted Assessed Value	BASIC GRANT	EQUALIZATION	TRANSPORT.	Growth or Decline*	TOTAL APPORTIONMENT	Adjustments* For Forfeitures (EMS 342.173)	Distributed in 1986-87	To Be Distrib. in 1987-88 (EMS 327.096)	Prior Year's Payments Made in July 1986	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
JOSEPHINE														JOSEPHINE
7	3,721.1	10,263,278	306,107	896,287,469	2,636,992	0	281,965	49,888	2,888,744		2,888,744	0	0	7
CU	5,982.7	16,501,064	991,798	1,814,381,284	4,239,534	2,138,303	687,732	12,897 *	7,265,468	(2,500)	7,262,968	0	0	CU
Total	9,703.8	26,764,342	991,862	1,920,638,753	6,876,426	2,138,303	1,099,699	62,785	10,134,212	(2,500)	10,131,712	0	0	Total
KLAMATH														KLAMATH
1	1,746.4	4,816,798	511,648	317,388,668	1,227,988	96,218	41,990	8,787	1,364,980		1,364,930	0	0	1
CU	6,283.4	17,338,434	1,883,962	1,146,644,499	4,402,629	201,773	741,717	28,448 *	5,421,981	(3,000)	5,418,981	0	0	CU
UH2	1,968.1	5,428,276	536,261	380,760,915	1,394,659	643,729	132,933	34,014	2,205,336		2,156,864	147,327	98,868	UH2
Total	9,997.9	27,579,568	2,931,663	1,798,795,439	7,084,838	901,720	936,640	69,241	8,991,437	(3,000)	8,939,968	147,327	98,868	Total
LAKE														LAKE
5	74.5	212,682	56,279	12,782,966	54,636	0	19,181	7,700	81,517		78,141	3,376	0	5
7	991.9	2,487,787	748,207	165,868,780	679,119	0	261,888	9,992 *	679,668		679,668	0	0	7
11	147.3	401,632	112,800	27,106,800	129,692	0	27,162	5,962 *	156,815	(1,000)	155,815	0	0	11
14	227.2	638,956	194,901	96,979,270	163,393	0	89,502	3,380	256,275		249,632	6,643	0	14
18	11.2	66,048	14,700	7,034,230	16,969	0	2,660	3,788 *	23,429		21,619	1,806	0	18
21	20.5	79,710	23,853	6,221,400	29,479	0	12,490	5,994	36,564		36,551	2,813	0	21
Total	1,392.6	3,963,395	1,145,840	301,188,660	1,010,288	0	177,560	36,416	1,232,261	(1,000)	1,217,422	13,838	0	Total
LANE														LANE
1	1,228.8	3,380,916	171,307	130,125,686	868,641	1,038,898	193,199	2,338 *	2,122,877	(500)	2,121,323	110,718	127,464	1
4J	16,764.0	46,237,291	2,310,463	3,641,900,705	11,879,511	3,185,695	648,682	144,266	16,058,065		15,996,934	61,131	0	4J
19	8,912.0	24,580,495	1,241,838	1,319,871,733	6,319,331	4,903,166	588,294	99,902	11,432,767		11,435,730	0	2,963	19
20J	1,699.4	4,576,841	233,991	209,501,956	1,178,904	1,217,547	201,788	26,897	2,622,094		2,622,094	0	0	20J
32	337.0	931,696	49,916	68,360,962	239,376	0	76,998	12,968	329,339		330,168	21,697	22,726	32
40	976.3	2,692,762	135,869	128,178,770	691,838	649,193	81,680	9,992	1,442,702		1,470,680	0	27,978	40
45J	2,724.1	7,513,422	385,529	420,492,826	1,930,388	1,112,998	247,128	77,382	3,367,882		3,351,305	16,577	0	45J
52	3,324.0	9,168,024	465,364	563,971,171	2,355,494	996,296	224,777	7,866 *	3,584,432	(2,500)	3,438,158	143,774	0	52
66	437.6	1,206,958	99,620	79,713,534	310,097	89,916	103,877	6,236	501,127		513,157	28,115	40,144	66
68	379.0	1,045,331	50,730	169,997,998	268,572	0	62,962	6,023 *	337,557	(500)	337,057	0	0	68
69	1,602.6	4,640,830	220,492	249,184,274	1,192,345	863,727	140,157	29,833	2,226,062		2,191,269	34,793	0	69
71	642.5	1,220,472	99,640	63,317,186	313,978	266,708	74,900	5,102 *	660,280		656,851	6	16,572	71
76	878.8	2,423,845	121,710	147,913,226	622,746	270,988	77,871	14,598 *	990,603		960,340	30,062	0	76
79J	328.3	951,294	67,251	70,516,102	272,644	0	39,787	11,672	284,124		264,712	19,412	0	79J
90	171.6	536,456	23,122	23,211,168	137,829	195,277	23,607	2,972	359,685		316,282	29,064	25,641	90
97J	1,419.4	3,890,867	197,891	322,296,999	999,488	0	131,762	48,187	1,179,404		1,159,076	20,328	0	97J
Total	41,604.2	114,950,860	9,773,793	7,919,210,991	29,533,738	14,346,392	3,096,630	462,235	47,138,996	(3,500)	47,179,114	523,669	263,287	Total
LINCOLN CU	5,909.5	16,080,809	898,738	1,956,470,985	3,617,709	0	516,445	130,222	4,264,376	(1,300)	4,260,930	67,832	65,686	LINCOLN CU
LINN														LINN
8J	7,211.5	19,890,299	870,247	1,213,588,214	5,116,382	2,387,154	488,709	28,778 *	7,985,015		7,985,015	0	0	8J
13	83.2	209,994	15,681	10,337,187	93,953	56,668	5,845	4,474	114,880		117,931	1,131	4,182	13
16	1,448.4	3,994,879	197,413	149,642,917	1,026,383	1,351,268	135,398	19,913 *	2,532,962		2,497,269	35,693	0	16
29J	229.3	535,445	26,981	39,749,119	137,569	91,994	24,779	7,319	221,262	(2,500)	195,883	23,678	0	29J
30	78.7	170,422	11,088	9,566,621	43,788	44,364	18,775	6,998	109,879		104,472	1,408	0	30
33	229.1	597,886	32,100	29,091,550	153,486	158,761	33,646	6,962 *	346,375		346,375	0	0	33
42J	361.2	968,698	45,211	59,778,302	240,872	194,963	38,880	11,632 *	486,547		460,992	12,452	0	42J
46	20.8	97,369	2,248	9,394,624	14,748	0	4,645	2,095 *	21,439		20,681	1,407	449	46
95	2,154.0	5,941,812	278,978	510,566,990	1,526,394	0	295,719	20,338 *	1,822,450		1,822,450	0	0	95
63J	98.3	192,928	7,319	9,783,998	39,187	13,191	7,398	1,630	61,407		61,407	0	0	63J
73	230.7	638,381	32,239	28,392,938	163,481	171,996	33,973	2,622 *	371,173		370,501	1,567	6,836	73
81	99.5	164,189	5,821	8,992,146	42,164	26,796	0	6,506 *	77,466		74,524	2,929	0	81
99	537.5	1,492,695	75,201	64,222,938	280,990	417,099	74,634	7,115 *	879,838		851,998	41,841	13,861	99
95	587.2	1,619,574	79,752	79,464,983	416,109	370,321	82,528	16,511	885,469		885,469	0	0	95
102	87.3	240,785	12,927	12,923,309	61,864	43,259	13,219	3,968 *	122,469		122,004	465	0	102
124	26.6	73,364	3,020	9,298,187	18,890	1,787	818	1,963	23,318		21,987	1,329	3,987	124
129J	391.1	1,920,908	43,761	142,546,612	390,527	0	68,149	1,276 *	459,952		459,952	0	0	129J
95J	823.9	2,272,423	60,496	198,394,042	883,842	0	115,948	18,112	717,999		736,849	0	18,849	95J
UH1	1,297.9	3,579,674	179,210	196,479,198	819,450	999,366	188,948	2,338	2,939,102		2,823,134	95,216	88,248	UH1
UH5J	178.7	492,870	25,252	32,989,339	126,633	27,990	20,052	5,882	180,555	(500)	180,055	0	0	UH5J
Total	16,241.9	44,998,247	2,009,980	2,796,127,503	11,490,400	6,301,143	1,922,338	167,036	19,440,918	(3,000)	19,363,974	219,427	137,403	Total
MALHEUR														MALHEUR
1	14.2	37,937	515	2,547,622	9,916	0	887	201	10,604		11,012	0	409	1
7	1,098.3	2,828,906	3,794	168,878,091	780,812	87,266	11,676	3,981 *	161,955		161,955	0	0	7
8	2,464.9	6,529,929	83,398	394,865,887	1,680,244	1,179,547	138,868	7,771 *	3,004,409		3,004,409	0	0	8
12	27.7	85,900	943	7,665,810	22,872	0	8,648	2,151 *	33,672		32,051	1,921	0	12
15	546.6	1,364,137	17,720	60,342,694	350,481	477,883	67,690	5,001	901,055		878,742	22,314	0	15
26	1,006.6	2,776,334	33,967	167,063,427	713,309	1,013,637	62,050	12,614 *	1,802,610		1,802,610	0	0	26
29	109.1	276,089	3,517	20,614,949	78,934	6,343	10,195	1,359 *	88,730		83,573	5,650	0	29
42	93.2	190,699	3,099	11,984,138	38,716	62,671	10,694	6,024 *	98,107		86,517	11,990	0	42
51	25.5	60,939	906	2,324,675	15,431	16,887	2,909	1,819 *	36,942		36,942	0	0	51
61	290.7	681,788	9,910	63,252,760	205,999	179,488	40,486	4,960 *	431,934		431,934	0	0	61
66	64.4	253,986	3,610	12,969,150	69,230	61,995	12,988	5,064 *	144,847		151,481	0	6,634	66
81	29.0	92,870	1,432	6,733,971	23,782	3,462	9,644	3,280 *	40,170		40,170	0	0	81
UH1	34.9	201,019	1,736	6,813,364	51,647	90,981	10,992	1,129 *	153,948	(1,000)	152,948	0	0	UH1
UH2	293.6	809,787	10,794	27,891,446	208,054	221,424	57,923	6,965 *	504,266		521,768	13,880	31,390	UH2
Total	5,119.7	13,670,043	174,780	729,666,749	3,514,230	3,386,864	446,790	62,317	7,412,228	(1,000)	7,395,192	54,471	38,434	Total

County & Districts (1)	6-30-06 Resident ADM (2)	Approved Programs # (3)	Fed.Forest Fees & Common School Fund Receipts (4)	Adjusted Assessed Value (5)	BASIC GRANT # (6)	EQUALIZATION # (7)	TRANSPORT. # (8)	Growth or Decline* # (9)	TOTAL APPORTIONMENT # (10)	Adjustments* For Forfeitures (ORS 342.173) (11)	Distributed in 1986-87 # (12)	To Be Distrib. in 1987-88 (ORS 327.094) (13)	Prior Year's Payments Made in July 1986 (14)	
MARION														MARION
4	1,964.5	2,981,816	57,688	118,880,761	745,549	984,330	76,763	10,700	1,925,542		1,997,436	68,849	248,723	4
7	198.0	437,991	9,488	27,035,998	112,531	60,534	10,938	9,716	193,719		168,868	23,854	0	7
10	99.0	193,904	2,600	5,097,140	39,542	63,400	4,252	71 *	107,265		114,208	458	7,401	10
11	436.2	1,176,110	28,237	96,976,614	302,172	379,882	53,845	1,170	733,079		733,079	0	0	11
13	22.5	89,639	1,618	6,793,980	23,031	537	5,843	2,197	31,607		30,382	3,442	2,417	13
14	878.2	2,423,196	91,600	99,489,774	622,321	804,208	88,684	16,798	1,532,107		1,546,297	0	14,190	14
15	1,272.3	3,566,201	72,242	180,024,936	915,768	863,499	104,878	19,306 *	1,903,450		1,943,180	96,269	0	15
20	76.0	209,618	4,198	8,384,310	52,856	72,770	7,268	2,351	136,437		136,517	11,763	31,842	20
24J	25,771.7	68,565,439	1,192,279	9,671,824,436	15,948,394	12,699,420	1,568,674	382,231 *	31,498,923		31,984,019	11,929	541,722	24J
31	198.2	298,430	8,623	32,185,919	76,674	0	18,869	3,756 *	99,238		91,996	11,142	3,983	31
42	138.5	272,182	7,177	29,302,980	69,931	94,784	21,987	5,098	191,279		138,374	19,721	6,816	42
48	1,188.2	4,436,338	61,181	41,168,996	112,106	0	23,600	12,543	148,290		149,544	6,633	3,879	48
50	52.6	149,078	2,818	8,991,282	37,276	19,678	1,232	2,680 *	60,666		70,962	0	10,297	50
91	27.4	75,873	1,546	6,828,317	18,417	0	1,068	2,080 *	21,980		21,980	0	0	91
60	76.0	208,420	3,487	11,995,363	53,551	42,163	9,248	7,810 *	112,772		109,402	40,237	26,872	60
61	99.8	164,936	2,843	5,484,288	42,376	67,663	5,281	4,535 *	119,856		117,977	11,638	3,258	61
63	65.5	180,688	4,047	12,087,933	46,419	15,504	4,647	3,960 *	70,536		82,864	0	12,328	63
77J	144.0	365,461	7,792	14,743,844	93,895	135,772	16,949	9,467	256,085		237,918	18,167	0	77J
78	236.5	602,294	13,624	19,932,812	167,992	281,959	9,686	9,850	469,487		469,234	32,522	32,670	78
77	692.8	1,908,389	31,791	139,110,838	503,216	234,961	54,027	12,549	804,747		804,747	0	0	77
79	164.4	483,427	9,735	22,187,840	116,499	116,691	14,289	10,282	267,772		258,273	29,879	8,111	79
82	44.3	90,548	2,866	5,831,360	23,264	23,479	779	738 *	48,252		52,787	0	6,585	82
91	641.6	1,769,616	38,085	64,562,616	404,698	647,292	17,128	12,118 *	1,151,195		1,119,960	78,782	35,946	91
93	107.8	234,823	5,703	21,195,889	60,332	10,297	14,293	9,709	99,990		99,479	1,111	0	93
103	2,187.2	6,032,982	112,719	369,025,952	1,349,921	867,625	192,403	33,802	2,403,802		2,422,141	195,699	114,038	103
122J	112.7	266,704	7,269	29,176,311	104,364	17,669	13,170	10,927	146,131	(580)	139,706	12,456	2,921	122J
126	46.3	127,701	2,697	3,742,342	32,810	36,688	4,288	2,903	76,688		99,562	11,387	4,261	126
134	42.0	116,048	2,579	9,548,089	30,329	0	5,786	1,999	38,113		34,657	0	3,810	134
142J	140.2	400,736	7,952	13,051,952	102,964	198,412	15,090	3,685 *	270,152		274,308	19,951	12,608	142J
144	88.0	195,254	4,870	14,790,953	90,166	28,340	7,013	3,503	99,021		99,021	0	0	144
540	87.6	222,434	4,998	14,337,912	92,701	32,628	10,093	10,629	106,990		98,081	11,035	2,940	540
UH1	233.0	643,644	12,278	45,841,990	165,111	29,317	28,896	24,873	248,197		243,726	4,470	0	UH1
UH4J	539.4	1,484,977	28,270	103,192,912	381,028	85,462	45,723	4,606 *	517,721		533,910	12,469	28,995	UH4J
UH5	949.3	2,618,293	51,329	105,479,313	672,765	893,278	108,462	20,338 *	1,694,763		1,636,484	58,279	0	UH5
UH7J	730.1	2,013,711	40,889	112,194,611	517,272	750,964	64,892	24,693	982,279		1,009,529	68,187	84,437	UH7J
Total	38,752.7	98,073,036	1,866,340	9,419,140,926	28,197,405	20,146,452	2,986,916	669,678	48,600,051	(580)	49,027,382	859,175	1,237,087	Total
MORROW 1	1,727.3	4,764,118	97,428	813,688,300	1,224,021	0	254,478	12,118	1,490,616		1,476,830	13,783	0	MORROW 1
MULTNOMAH														MULTNOMAH
1J	49,948.8	129,468,829	1,684,266	13,496,111,839	32,262,766	0	3,989,367	623,994	37,876,787	(7,680)	38,182,131	0	312,424	1J
3	3,038.0	8,434,362	108,032	909,869,926	4,164,998	0	168,914	20,135 *	4,353,027		4,353,027	0	0	3
4	4,025.1	12,480,814	162,885	662,733,651	3,366,672	2,022,266	489,787	45,869 *	5,924,594		6,062,793	0	0	4
7J	400.9	1,657,368	25,970	87,922,431	425,817	371,363	100,697	10,346 *	908,223		908,223	0	0	7J
9	6,045.1	16,689,281	242,198	1,138,864,784	4,280,210	1,356,968	372,262	51,447 *	6,060,886		6,091,360	30,945	61,627	9
10	128.0	346,973	4,870	36,080,301	99,166	0	43,197	9,244 *	137,547		140,483	0	2,936	10
28J	4,682.8	12,918,771	170,691	984,898,607	3,319,383	3,884,738	278,469	58,131 *	7,538,742		7,618,942	106,487	186,686	28J
39	717.1	1,977,888	29,617	98,023,994	588,160	408,988	113,167	1,630 *	1,231,965		1,262,872	17,147	48,114	39
40	9,664.0	19,624,295	202,132	934,729,997	4,814,260	2,349,363	544,892	58,462 *	7,330,012		7,330,012	52,356	457,781	40
46	15.0	43,978	1,020	9,702,336	11,196	0	9,607	4,464 *	25,268		25,268	3,471	3,862	46
51J	238.2	601,470	9,063	123,064,670	107,379	0	21,104	6,803 *	135,286		135,286	0	0	51J
UH2J	2,136.6	6,849,496	119,707	434,088,391	2,222,271	2,108,098	329,207	1,630 *	4,742,009		4,849,241	12,756	117,292	UH2J
Total	79,743.4	208,910,164	2,727,681	18,933,174,247	99,674,218	13,982,923	6,466,720	883,948	74,997,466	(7,680)	78,917,566	226,363	1,182,523	Total
POLK														POLK
2	2,429.9	6,729,961	88,368	389,744,894	1,728,992	1,498,942	248,269	20,511	3,496,694		3,504,248	0	7,554	2
13J	3,297.9	6,337,907	76,644	263,961,363	1,628,366	2,132,421	160,974	18,498 *	3,940,257		3,971,764	156,599	159,068	13J
21J	135.9	429,992	4,638	23,143,881	110,476	95,297	26,298	2,331	235,361		226,928	8,833	0	21J
97	169.2	423,217	6,297	11,196,960	134,420	27,096	3,799	9,221	188,241		188,191	0	2,736	97
Total	8,883.4	14,920,670	175,729	682,952,918	3,602,261	3,763,756	438,280	57,287	7,999,987	0	7,812,723	179,292	128,958	Total
SHERMAN														SHERMAN
2	96.3	155,283	2,231	15,734,842	39,896	0	11,686	3,047	54,349		53,186	1,362	0	2
7	80.9	229,133	2,976	18,260,816	57,328	0	30,103	6,110	91,541		92,049	1,492	0	7
171	117.7	324,632	4,629	35,894,897	82,666	0	56,044	709	140,109		137,102	1,072	0	171
UH1J	104.2	287,397	4,366	34,943,619	73,879	0	52,560	1,276 *	127,679		172,113	3,202	3,816	UH1J
Total	399.1	996,444	14,200	104,841,330	284,479	0	190,313	9,141	413,924	0	413,300	14,233	13,660	Total
TILLAMOOK														TILLAMOOK
9	146.8	484,972	24,318	47,983,153	184,027	0	20,192	7,228	131,447		130,322	1,125	0	9
12J	1,839.3	9,973,029	299,009	881,999,402	5,363,387	0	230,908	850 *	5,595,146		5,595,146	0	0	12J
22J	49.6	136,803	6,842	19,534,412	25,148	0	2,901	6,094	43,144		37,102	4,502	0	22J
29	166.6	489,944	27,290	101,744,754	118,098	0	26,807	7,726	152,989		145,710	6,391	1,913	29
56	772.6	2,139,689	122,921	387,362,040	548,198	0	192,647	4,116 *	744,355	(900)	761,122	2,733	0	56
UH3J	102.6	307,630	28,703	79,188,119	173,355	0	36,197	12,614 *	178,197		169,116	9,081	0	UH3J
Total	3,196.9	8,711,954	510,672	903,811,880	2,238,215	0	508,643	38,619	2,788,470	(900)	2,760,998	23,832	1,913	Total
UMATILLA														UMATILLA
1	107.4	295,223	5,128	47,488,187	78,187	0	28,827	5,811 *	106,848		106,848	0	0	1
2	670.4	1,847,616	22,238	96,728,916	332,261	483,681	60,261	4,677 *	880,879		882,386	0	507	2
5	163.8	449,973	8,362	32,203,478	110,987	18,925	21,917	2,197 *	154,026		157,646	0	0	5
6	924.3	2,549,864	42,232	182,123,466	656,510	852,564	77,129	13,818 *	1,600,021		1,587,830	0	0	6
8	9,380.4	9,323,983	162,170	417,659,224	2,399,461	2,802,692	232,851	14,610 *	5,445,814		5,445,814	0	0	8

County & District (1)	6-30-86 Resident ADM (2)	Approved Program $ (3)	Fed.Forest Fees & Common School Fund Receipts (4)	Adjusted Assessed Value (5)	BASIC GRANT $ (6)	EQUALIZATION $ (7)	TRANSPORT. $ (8)	Growth or Decline* $ (9)	TOTAL APPORTIONMENT $ (10)	Adjustments* Forfeitures (ORS 342.175) (11)	Distributed in 1986-87 $ (12)	To Be Distrib. in 1987-88 (ORS 327.094) (13)	Prior Year's Payments Made in July 1986 (14)	
...UMATILLA														UMATILLA (cont.)
18	266.8	735,869	13,436	42,809,994	189,063	127,188	51,720	5,315 *	373,286		341,366	98,081	11,225	18
13	68.7	189,484	3,259	13,934,123	48,680	5,335	18,176	354 *	69,549		0	0	0	13
16	3,113.6	8,587,714	155,994	510,655,052	2,206,397	1,380,216	317,029	27,920	3,931,562		3,931,562	0	0	16
29J	536.4	1,479,461	26,674	97,606,059	380,110	146,588	77,086	2,480	606,264	(300)	605,964	0	0	29J
31	740.4	2,042,119	37,806	99,950,537	524,671	531,309	81,851	10,984	1,148,816		1,126,596	22,220	0	31
61	517.7	1,427,864	24,403	59,170,348	366,859	479,212	35,497	779 *	878,348	(300)	884,782	22,987	29,721	61
80	80.5	327,528	3,327	36,295,695	84,150	180,087	7,054	10,662 *	281,954		281,954	0	0	80
UHJ	497.5	1,372,170	24,633	71,369,359	352,545	317,836	18,038	15,236 *	703,654		726,327	0	0	UHJ
Total	10,867.0	30,078,097	530,393	1,998,091,570	7,727,812	7,271,954	979,737	115,044	16,094,547	(1,600)	15,999,113	135,288	41,453	Total
UNION														UNION
1	2,737.4	7,550,105	220,239	382,277,279	1,939,810	1,753,001	189,947	17,574 *	3,820,332		3,820,332	0	0	1
5	468.4	1,291,908	37,619	47,938,056	331,923	467,528	29,457	9,921 *	838,830		870,036	1,561	32,767	5
8J	122.2	423,028	10,719	30,603,139	108,686	13,268	10,848	22,858	155,661		133,228	22,433	0	8J
11	347.2	957,623	30,881	38,594,504	246,037	314,519	36,685	1,630 *	598,871		628,698	24,046	83,872	11
15	213.9	589,964	18,047	30,981,112	151,576	126,391	10,914	567	289,448		289,448	0	0	15
23	519.9	1,433,952	44,899	63,368,712	368,418	419,391	57,783	1,417 *	847,009		888,453	29,626	71,867	23
Total	4,409.0	12,246,580	372,395	593,762,802	3,146,451	3,094,099	255,633	53,967	6,550,150	0	6,630,191	77,666	157,707	Total
WALLOWA														WALLOWA
6	386.9	1,067,121	105,785	130,469,774	274,178	0	59,592	2,764 *	336,526		336,526	0	0	6
12	310.3	855,848	94,381	94,042,699	219,889	28,820	47,018	11,834 *	307,560		323,832	0	16,271	12
21	310.3	1,487,474	153,275	94,448,178	361,615	0	83,497	5,882	450,994		516,052	0	65,059	21
54	5.6	34,457	2,368	3,619,358	8,853	0	4,387	790 *	14,030		14,686	0	656	54
Total	1,213.1	3,364,899	355,809	282,580,006	864,526	28,820	194,494	21,270	1,109,110	0	1,191,097	0	81,986	Total
WASCO														WASCO
9	841.9	2,322,078	195,786	117,711,745	596,598	502,865	78,916	20,409 *	1,198,786		1,198,786	0	0	9
12	2,135.1	5,888,883	265,489	324,259,269	1,513,001	1,033,815	186,836	9,212 *	2,744,863		2,921,533	0	176,669	12
14	105.8	291,810	14,545	31,775,259	74,973	0	59,523	5,740 *	140,237		126,988	13,249	0	14
29	189.4	578,931	21,065	37,848,226	148,742	58,020	32,690	2,670 *	234,122		234,122	0	0	29
40	80.8	222,867	9,936	11,414,688	57,257	47,361	8,497	4,677 *	117,792		122,682	5,426	10,317	40
42	57.4	158,317	6,926	18,360,184	40,678	0	9,819	4,323 *	54,817		91,919	2,998	0	42
50	35.7	98,587	13,710	29,969,922	14,282	0	6,842	10,121 *	31,245		6,819	3,182	(21,243)	50
84	116.5	321,322	15,763	36,257,186	82,554	0	33,783	4,536	120,874		128,854	2,640	7,620	84
UHJ	145.2	400,488	16,719	32,511,152	102,893	0	32,274	1,913 *	137,081		137,081	0	0	UHJ
Total	3,707.8	10,240,290	489,909	638,107,531	2,630,977	1,634,059	458,880	63,600	4,779,516	0	4,925,784	27,095	173,363	Total
WASHINGTON														WASHINGTON
1	482.3	1,330,246	16,436	102,479,958	341,773	0	65,881	1,984	409,638		402,291	7,347	0	1
7	3,411.2	9,408,533	114,362	486,969,392	2,417,286	2,256,598	242,788	66,682	4,983,232	(5,000)	4,884,817	93,415	0	7
13	1,010.7	2,787,642	34,027	133,076,850	716,215	774,764	159,538	14,740 *	1,665,256		1,662,834	66,249	63,827	13
15	3,961.6	10,926,608	134,175	389,134,431	2,807,318	2,395,395	273,188	44,998	5,520,818		5,493,998	90,712	63,789	15
23J	6,344.1	17,497,853	212,525	1,701,969,835	4,498,634	0	479,656	109,412	5,084,702		5,084,702	0	0	23J
29	1,761.0	4,857,067	62,973	292,977,782	1,247,901	1,620,335	115,059	6,378	2,989,673		2,997,837	67,335	75,699	29
39	207.2	571,480	8,105	30,793,763	146,829	124,379	34,977	9,496	315,680		296,781	18,899	0	39
48J	20,174.7	55,644,445	689,822	4,783,509,174	14,296,443	0	1,364,343	317,325	15,978,111		15,879,876	98,235	0	48J
50J	252.6	671,284	6,819	35,761,308	172,476	163,871	42,353	3,300	381,444		381,444	0	0	50J
70	268.2	739,730	8,770	36,471,681	190,038	194,861	38,488	5,102	428,506		405,657	23,826	976	70
88J	1,276.3	3,520,201	46,437	299,296,431	904,427	0	172,828	17,999	1,095,252		1,095,252	0	0	88J
511J	513.4	1,416,024	19,543	57,696,491	363,812	485,244	61,954	12,299	923,249		902,447	27,871	7,090	511J
UHJ	5,382.2	14,844,807	186,186	898,347,716	3,814,001	2,349,542	480,068	40,959	6,684,569		6,684,569	0	0	UHJ
Total	45,045.5	124,215,928	1,542,180	9,368,484,811	31,914,164	10,364,099	3,531,084	650,884	46,460,198	(5,000)	46,172,401	494,090	211,341	Total
WHEELER														WHEELER
1	63.0	274,882	49,904	14,498,900	70,624	16,817	14,945	7,062 *	109,448		109,448	0	0	1
21J	127.1	444,576	105,267	16,825,112	114,223	65,449	33,630	2,067 *	215,377		229,648	16,995	31,223	21J
55	76.1	322,701	47,625	16,665,200	82,910	34,046	20,751	4,794	150,501		150,729	0	228	55
Total	266.2	1,042,159	202,796	47,986,212	267,757	116,312	77,334	13,923	475,326	0	489,822	16,995	31,451	Total
YAMHILL														YAMHILL
4J	608.9	1,679,428	23,841	77,826,598	431,486	485,678	60,154	28,558	1,005,875		928,975	79,901	0	4J
8	667.9	1,842,155	29,314	84,594,361	473,296	536,910	61,955	11,976	1,084,137		1,098,472	51,337	62,672	8
11	301.2	778,322	11,406	32,414,361	199,970	278,885	20,895	13,809	513,479		529,426	29,794	45,741	11
16	472.5	1,203,339	19,709	53,981,690	389,168	401,536	47,871	10,484 *	788,678		781,300	9,582	22,203	16
29J	3,780.9	10,348,478	150,529	693,248,444	2,658,009	956,376	279,514	49,462	3,943,361	(300)	3,942,861	0	0	29J
30J	884.7	2,440,118	35,482	152,797,943	626,927	327,958	106,800	18,637 *	1,080,322		1,049,582	30,771	0	30J
40	3,401.0	9,380,400	140,864	998,570,308	2,410,058	1,226,134	131,006	33,022	3,800,221	(1,000)	3,973,474	0	174,253	40
48J	638.7	1,816,780	25,959	81,374,665	466,776	351,961	60,910	16,290 *	1,095,945		1,088,961	53,508	46,524	48J
UHJ	324.9	896,116	15,084	43,199,427	230,235	241,320	30,086	4,394 *	506,034	(2,000)	504,389	1,916	1,371	UHJ
Total	11,870.7	30,382,126	455,168	1,809,960,195	7,805,925	5,006,677	790,891	186,560	13,798,052	(3,300)	13,891,409	256,907	352,764	Total
STATE TOTAL	420,929.5	1,183,703,927	37,721,309	84,285,877,827	304,100,602	132,689,449	39,130,094	5,509,125	481,429,270	(69,960)	482,029,221	5,586,837 (5,410)	6,250,307	STATE TOTAL

TABLE 2

Equalization Summary
1986-87 Actual

STATE DEPARTMENT OF EDUCATION
EQUALIZATION SUMMARY
1986-87 ACTUAL

COUNTY	NUMBER OF DISTRICTS ESD	EQU	PERCENT OF DISTRICTS EQUALIZED --CO-	--ST-	TOTAL ADM IN ESD	ADM IN EQUALIZED DISTRICTS	PERCENT OF ADM IN EQUALIZED DISTRICTS --CO-	--ST-	TOTAL TCV IN ESD	TCV OF EQUALIZED DISTRICTS	PERCENT OF TCV IN EQUALIZED DISTRICTS --CO-	--ST-	AMOUNT OF EQUALIZATION	PERCENT TOTAL EQUAL DISTR
BAKER	4	3	75.0	1.4	2,688.1	2,335.1	86.9	.8	508,243,463.00	411,458,548.00	81.0	1.0	700,101.38	.5
BENTON	8	7	87.5	3.4	8,535.6	1,991.9	23.3	.7	1,760,584,141.58	321,689,342.58	18.3	.7	982,040.50	.7
CLACKAMAS	28	23	82.1	11.1	43,492.9	22,736.1	52.3	8.2	8,083,440,585.11	3,301,764,772.10	40.8	7.6	13,984,827.25	10.5
CLATSOP	6	2	33.3	1.0	4,404.4	2,158.8	49.0	.8	1,254,573,975.00	391,635,870.00	31.2	.9	644,693.94	.5
COLUMBIA	5	2	40.0	1.0	7,920.3	4,177.4	52.7	1.5	1,864,175,632.00	696,335,167.00	37.4	1.6	1,819,439.42	1.4
COOS	6	6	100.0	2.9	10,255.5	10,255.5	100.0	3.7	1,623,649,358.00	1,623,649,358.00	100.0	3.8	5,270,438.57	4.0
CROOK	1	1	100.0	.5	2,353.0	2,353.0	100.0	.8	356,449,450.00	356,449,450.00	100.0	.8	854,626.44	.6
CURRY	8	0	0	0	2,526.2	0	0	0	710,342,678.46	0	0	0	0	0
DESCHUTES	4	1	25.0	.5	11,355.5	3,342.5	29.4	1.2	2,462,013,935.00	495,095,278.00	20.1	1.1	1,676,044.26	1.3
DOUGLAS	16	7	43.8	3.4	16,538.7	12,545.5	75.9	4.5	3,107,818,570.00	1,973,705,612.00	63.5	4.6	4,729,943.72	3.6
GILLIAM	3	0	0	0	304.8	0	0	0	104,954,568.00	0	0	0	0	0
GRANT	6	3	50.0	1.4	1,540.3	397.1	25.8	.1	218,624,376.00	44,157,902.00	20.2	.1	92,949.10	.1
HARNEY	15	10	66.7	4.8	1,349.2	1,243.9	92.2	.4	210,908,516.56	169,311,988.63	80.3	.4	614,678.09	.5
HOOD RIVER	1	1	100.0	.5	2,781.9	2,781.9	100.0	1.0	477,527,513.00	477,527,513.00	100.0	1.1	766,957.46	.6
JACKSON	10	9	90.0	4.3	22,865.9	22,843.7	99.9	8.2	4,007,661,296.00	3,993,021,763.00	99.6	9.2	7,154,587.45	5.4
JEFFERSON	4	2	50.0	1.0	2,424.3	2,155.9	88.9	.8	383,338,198.00	301,572,608.00	78.7	.7	1,317,924.75	1.0
JOSEPHINE	2	1	50.0	.5	9,703.8	5,982.7	61.7	2.2	1,820,638,753.00	1,014,381,284.00	55.7	2.3	2,135,303.10	1.6
KLAMATH	3	3	100.0	1.4	9,997.9	9,997.9	100.0	3.6	1,758,795,438.98	1,758,795,438.98	100.0	4.1	901,720.48	.7
LAKE	6	0	0	0	1,382.6	0	0	0	301,188,660.00	0	0	0	0	0
LANE	16	12	75.0	5.8	41,654.2	39,198.7	94.1	14.2	7,019,210,951.00	6,388,079,934.00	91.0	14.8	14,346,392.06	10.8
LINCOLN	1	0	0	0	5,089.5	0	0	0	1,950,475,585.00	0	0	0	0	0
LINN	20	16	80.0	7.7	16,241.5	12,691.7	78.1	4.6	2,756,127,505.20	1,901,225,636.82	69.0	4.4	6,301,143.02	4.7
MALHEUR	14	12	85.7	5.8	5,119.7	5,077.8	99.2	1.8	725,666,749.32	715,054,307.76	98.5	1.7	3,386,883.94	2.6
MARION	35	31	88.6	15.0	35,752.7	35,416.1	99.1	12.8	5,415,148,525.94	5,326,429,535.06	98.4	12.3	20,146,451.87	15.2
MORROW	1	0	0	0	1,727.3	0	0	0	813,658,300.00	0	0	0	0	0
MULTNOMAH	12	7	58.3	3.4	75,743.4	25,366.8	33.5	9.2	18,533,174,246.94	3,947,659,124.94	21.3	9.1	13,582,523.28	10.2
POLK	4	4	100.0	1.9	5,083.4	5,083.4	100.0	1.8	682,852,518.00	682,852,518.00	100.0	1.6	3,763,758.04	2.8
SHERMAN	4	0	0	0	359.1	0	0	0	104,841,329.97	0	0	0	0	0
TILLAMOOK	6	0	0	0	3,158.5	0	0	0	983,811,880.39	0	0	0	0	0
UMATILLA	13	12	92.3	5.8	10,867.0	10,759.6	99.0	3.9	1,558,091,569.99	1,510,636,412.99	97.0	3.5	7,271,954.49	5.5
UNION	6	6	100.0	2.9	4,409.0	4,409.0	100.0	1.6	593,762,802.00	593,762,802.00	100.0	1.4	3,094,099.04	2.3
WALLOWA	4	1	25.0	.5	1,213.1	310.3	25.6	.1	282,580,006.00	54,042,699.00	19.1	.1	28,819.82	****
WASCO	9	4	44.4	1.9	3,707.8	3,247.2	87.6	1.2	638,107,530.98	491,233,928.03	77.0	1.1	1,634,059.39	1.2
WASHINGTON	13	9	69.2	4.3	45,045.5	16,768.1	37.2	6.1	9,355,484,811.00	2,468,229,413.50	26.4	5.7	10,364,098.59	7.8
WHEELER	3	3	100.0	1.4	266.2	266.2	100.0	.1	47,986,212.00	47,986,212.00	100.0	.1	116,312.49	.1
YAMHILL	9	9	100.0	4.3	11,070.7	11,070.7	100.0	4.0	1,809,968,195.20	1,809,968,195.20	100.0	4.2	5,006,676.69	3.8
TOTAL	306	207	67.6	100.0	428,929.5	276,964.5	64.6	100.0	84,285,877,826.62	43,267,712,614.59	51.3	100.0	132,689,448.63	100.0

APPROPRIATION - - - - - - 482,000,000.00
PROGRAM LIMIT PER RADM - - - 2758.13
AMT EQUALIZATION DISTRIBUTED - 132,689,448.63
UNIFORM RATE - - - - - - .000344002
BASIC GRANT PERCENT - - - - .256924900
TOTAL AVAILABLE FOR DISTRIBUTION 481,429,858.57

**** = LESS THAN .05 PERCENT

TABLE 3

Financial Statement
1986-87 Apportionment

TABLE 3
Financial Statement
1986-87 Apportionment

A. APPROPRIATIONS AND BALANCES

1. Appropriated to the Basic School Support Fund		$482,000,000.00
2. Special Education set-aside		$573,300.00
3. Appropriation for Apportionment (A1-A2)		$481,426,700.00
4. Adjusted Balances from 1985-86		$6,279,498.07
5. Total Resources (A3+A4)		$487,706,198.07
6. Carryover from 1985-86--Paid		$6,276,339.50
7. Available for Distribution (A5-A6)		$481,429,858.57

B. DISTRIBUTION OF APPORTIONMENT

1. Transportation Aid:		
a. Available ($65,216,865 x 60%)		$39,130,119.00
b. Apportioned @ .580881	$39,130,094.73	
2. Basic Grants:		
a. Available = (A7-B1a)x70%		$309,609,817.70
b. Apportioned for Basic Grant @.2569249 ($2758.13 per ADMr limit)	$304,100,602.27	
c. Apportioned for Growth	$4,475,115.40	
d. Apportioned for Decline	$1,034,009.85	
3. Equalization Aid:		
a. Available = (A7-B1a) x30%		$132,689,921.87
b. Apportioned @.000344002	$132,689,448.63	
4. Adjustments from Prior Years:		($4,759.57)
Harney 32	($4,759.57)	

C. RECONCILIATION BETWEEN AMOUNT AVAILABLE AND AMOUNT PAID

1. Total Available (A7)		$481,429,858.57	
2. Total Apportioned (B1b+B2b+B2c+B2d+B3b)	$481,429,270.88		
3. Adjustments from Prior Years (B4)	($4,759.57)		
4. Forfeitures (ORS 342.173)	($65,200.00)		
5. Net Apportioned (C2+C3+C4)		$481,359,311.31	
6. Balances Remaining (C1-C2)			$587.69
a. Transportation (B1a-B1b)	$24.27		
b. Basic Grants (B2a-B2b-B2c-B2d)	$90.18		
c. Equalization (B3a-B3b)	$473.24		
7. Amount Paid in 1986-87		$475,777,884.41	
8. Overpayments			$5,409.76
a. Harney 16	$1,053.78		
b. Harney 32	$4,355.98		
9. Payments Applied against Apportionment (C7-C8)		$475,772,474.65	
10. Adjustments from Prior Years			($4,759.57)
11. Forfeitures (ORS 342.173)			($65,200.00)
12. Carryover (C5-C9)			$5,586,836.66
13. Balance (C6-C8-C10-C11+C12)			$5,651,974.16